Kational-Republican.

VOL. IL

WASHINGTON, WEDNESDAY, AUGUST 20, 1862

NATIONAL REPUBLICAN.

OFFICIAL.

LAWS OF THE UNITED STATES

Specific and ad valorem duty.

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c. 68. dad be it further exceled. That on after the first day of August, eighteen hundred, and entry two, every individual, partner, firm, association, or corporation, (and any lor words in this set indicating or refer to person or persons shall be taken to use of include partnerships, firms, association, or corporations, when not otherwise dested on manifestly incompatible with the at thereof,) shall comply with the following litements, that is to say:

sat thereof,) shall comply with the following ulrements, that is to say: 'first. Before commencing, or, if already amenced, before continuing, any such manciture for which he, she, or they may be listed to be assessed, under the provisions of this , and which shall not be differently provided: elsewhere, within thirty days after the date set this not shall take effect, he, she, or they 'll turnish to the unshall natural memory a state-

Second. He shall within ten days after the dirst day of each and every month, after the day on which this act takes effect, as bereinbefore mentioned, or on or before a day prescribed by the Commissioner of Internat Revenue, make return of the products and sales or delivery of such manufacture in form and detail as may be required, from time to time, by the Commissioner of Internal Revenue.

Third. All such returns, statements, descriptions, memorande, eachs and affirmations, shall be in form, soops, and detail as may be pre-

in form, scope, and detail as may be pre-ribed, from time to time, by the Commission of Internal Revenue.

Sec. 59. And be if further enacted, That upon the amounts, quantities, and values of produce, goods, wares, merchandise, and articles manufactured and sold, or delivered, herinafter enacted, the manufacturer thereof, whether manufacts of hisself or for others, shall pay to the collector of luternal revenue within his district, monthly, or on or before a day to be prescribed by the Commissioner of Internal Revenue, the duties on such manufactures: Provided, That when thread is manufactured fabrics, or for wasving or spooling, as provided for in the seventy-fifth section of this act, the duties shall be assessed on the articles finished and prepared for use or consumption to the party so finishing or preparing the same, and any party so finishing or preparing any cloth or other fabrics of cotton, wool, or other manufacturers, or his or their asport, whether insported or otherwise, shall be considered the manufacturer thereof for the purposes of this act; and for neglect to pay such manufacturer want for their payment aforesaid, in favor of the United States upon the said real and personal property of any such manufacturer. And such duties, and whatever shall be the expenses of lary, shall be anionat of such duties may be levided further. That in all cases of good manufacturer in manufacturer, and such duties, and provided further, That in all cases of sood manufacturer in the payment aforesaid, in favor of the United States upon the said real and personal property of any such manufacturer. And such duties, and whatever shall be required to pay under the said manufacturer where the manufacturer was a shall be entited to collect the amount thereof of the owner or owners, and shall have a lieu for the amount thereof of the owner or owners, and shall have a lieu for the amount thereof of the owner or owners, and shall have a lieu for the amount thereof or lieu and personal properity of any such manufacturer was a paying the remarked by the activative the sold first the sold of the following the produced of the said t ded in the general provisions of this act: And provided further. That in all cases of goods in the trade as pee coal and dust coal, there and a half cents per four. Provided, That for all consumers on the material is furnished by one party and manufactured by snother; if the manufacturer shall be required to pay under this act the tax hereby imposed, such person or persons sa paying the same shall be entitled to collect the amount thereof of the owner or owners, and shall have a lien for the amount thus paid upon the manufactured goods: And provided further. That the taxes on all articles manufactured and sold, in pursuance of contracts bons fide made before the passage of this act, shall be paid by the purchasers thereof, under regulations to be established by the Commissioner of Internal Revenue.

Sec. 70. And be it further enacted, That, for

tion of the Secretary of the Treasury. In such case the collector or deputy collector may take possession of said articles, and may maintain such possession in the premises and buildings where they may have been manufactured, or deposited, or may be. He shall summon, giving notice of not less than two nor more than ten days, the parties in possession of said goods, enjoining them to appear before the ussessor, or assistant assessor, at a day and bour to such summons fixed, then and there to show cause, it any there be, why, for such neglect or refusal such articles should not be declared forfeited to the United States. Such persons or parties any there be, why, for such neglect or refusal such articles should not be declared forfeited to the United States. Such persons or parties interested shall be deceased to be the manufacturers of the same, if the articles shall be at the time of taking such possession upon the premises where manufactured; if they shall at such time have been removed from the place of manufacture, the parties interested shall be deemed to be the persons in whose custody or possession the articles shall than be. Such summons shall be served upon such parties in person, or by leaving a copy thereof at the place of abode or business of the party to whom the same may be directed. In case no such party or place can be found, which fact shall be determined by the collector's return on the summons, such notice, in the nature of a summons, shall be given by advertisement for the term of three weeks in one newspaper in the county nearest to the place of such sale. If, at or before such hearing, such duties shall not have been paid and the assessor or assistant assessor shall adjudge the summons and notice, service and return of the same, to be sufficient, the said articles shall be decisred forfeit, and shall be articles shall be decisered forfeit, and shall be subject to pay a duty of sold, disposed of, or turned over to the use of any department of the Government, as may be turned over the proper voucher therefor: Provided, That the process of the sale of said articles, after deducting the duties thereon, together with the expense of summons, advertising, and sale, or the excess of the value of said articles, after deducting the duties thereon, together with the expense of summons, advertising, and sale, or the excess of the said or said articles, after deducting the duties and expenses accrued thereon when turned over to the use of any Department of the Government, shall be refunded and paid to the manufacturer, or to the person in whose custody or possession the articles were when select. The Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may review any such case of forfeiture, and do justice in the premises. If the forteiture shall have been wrongly declared, and asle made, the Secretary is hereby authorized to the party aggrieved in as good or der and condition as when select, to make up to such party in money his loss and damage from the contingent fund of his Department.

Immediate return of seizures so forfeited shall internal return of seizures so forfeited shall internal return of seizures so forfeited shall immediate return of seizures so forfeited shall immediate return of seizures so forfeited shall immediate return of seizures so forfeited shall internal r

be made to the Commissioner of Internal Revenue by the collector or deputy collector who shall make any such seizers. Articles which the collector may adjudge perishable may be sold or disposed of before declaration of forfeiture. Said sales shall be made at public auction, and notice thereof shall be given in the same manner as is provided in this section in case of forfeiture.

Box. 71. And be it turber control. That

five hundred dollars, to be recovered in manner and form as provided in this act.

Sec. 72. And be if further encoted, That is no one of the manufacture and sale or delivery of say goods, wares, merchandise, or articles as hereinsiter mentioned, without compliance on the part of the party manufacturing the same with all or any of the requirements and regulations prescribed in this act in relation there to, the aestent may, upon Sach information as he may have, assume and estimate the amount and value of such manufactures, and upon such assumed amount assess the duties, and said duties shall be collected in like manner as in case the provisions of this act in relation thereto had been compiled with, and to such articles all the foregoing provisions for ileus, fines, penalties, and forefeitures, shall in like manner apply.

Sec. 73. And be it further snacked, That all goods, wares, and merchandise, or articles manufactured or made by any person or persons not for sale, but for his, her, or their own use or consumption, and all goods, wares, and merchandise, or articles manufactured or made and sold, except spirituous and malt liquors, and manufactured tobacco, where the annual product shall not exceed the sum of six hundred dollars, shall be and are exempt from duty: Provided, That this shall not apply to any business or transaction where one party furnishes the materials, or any part thereof, and employs another party to manufacture, make, or flaish the goods, wares, and merchandise or articles.

Sec 74. And be it further enceted. That the

Sec. 70. And be it further exacted. That, for neglect or refusal to pay the duties provided by this act on manufactured articles as store-said, the goods, wares, and merchandise manufactured subsets of the United States, and may be sold or disposed of for the benefit of the same, in manufactured as shall be prescribed by the Commissioner of Internal Revenue, under the direction of the Secretary of the Treasury. In such case the collector or deputy collector may take by preceding the return required by this act shall regulate the rate of duty herein imposed; and where any gas company shall not have been in operation for the year next preceding the return as aforesaid, then the rate shall be regulated upon the estimated average of the monthly product: Provided, That the product required to be returned by this act shall be understood to be the product charged in the billing companies are hereby authorized to add the duty or tax imposed by this act to the price of per thousand cable feet on gas sold: Provided, Further, That all gas furnished for lighting street lamps, and not measured, and all gas made for and used by any photel, lim, tavern, and private dwelling-house shall be sabject to duty and may be estimated; and if the returns in any case shall be understated or undersellmented it shall be the duty of the assistant assessor of the district to increase the same as he shall deem just and proper: And provided, further, That coal tar produced in the manufacture of illuminating gas, and the produces of the redistillation of coal tar thus preduced, shall be exempt from duty: And provided, shall be described by the distillation of coal, asphallum, shale,

posed by this act upon the company having the is regret production.

On coal illuminating oil, refined, produced by the distillation of coal, asphaltum, shale, peat, petroleum, or rock oil, and all other bitumenous substances, used for like purposes, the coats per gallon: Provided, That such oil refined and produced by the distillation of coal oil and all other bitumenous substances, used for like purposes, din the rough, except calf skins, one cent per gallon: Provided, That such oil refined and produced by the distillation of coal oil and but teather, one cent per pound; of eight cents per gallon, any thing in this act to the countrary notwithstanding: And provided, further, That distillers of coal oil shall be subject to all the pravisions of this act, hereinbed to literate the countrary notwithstanding: And provided for set forth and specified, applicable to distillers of spirituous liquors, with regard to literate the country of the purpose of ascertaining the quantity distilled, and accurring the payment of duties, so far as the asme may, in the judgment of the Commissioner of Internal Revenue, and under regulations prescribed by him, be necessary for that purpose.

On ground coffee, and all preparations of which coffee forms a part, or which is prepared for sale as a substitute for coffee, three mills per pound;
On a wine, made of curring dusher or currying such leather, and entering the rough, except calf skins, one cent per pound;
On offal teather, used but leather, one cent per pound;
On offal teather, in and butt leather, one cent per pound;
On offal teather, in and dusher wine the rough, except calf skins, one cent per pound;
On offal teather, and dusher, wine the rough, except calf skins, one cent per pound;
On offal teather, in and butt leather, one cent per pound;
On offal teather, in and dusher, in an advance of a late of the commissions of the c

not from sorghum or implies, other than those produced by the refiner, one cont per pound; On sugar candy and all confectionery, made wholly or in part of sugar, one cent per pound; On chocolate, and come prepared, one cent

any sum not exceeding thirty cent ten cents per pound;
On smoking tobacco prepared stems in, five cents per pound;
On smoking tobacco made ex stems, two cents per pound; On snuff manufactured of tobaccc, ground

xceeding thirty cents per pound, one cent per ound; and when valued at above thirty cents

one of them, shall not be subject to any addi-tional duty in consequence of being mixed or ground with linseed oil, when the duties upon all the materials so mixed or ground shall have been previously actually paid; On all paints and painters' colors, dry or ground in oil, or in pasts with water, not otherwise provided for, five per centum ad valorsem:

On screws, commonly called wood screws, one and a half cent per pound;
On railroad iron, and all other iron advanced beyond alabs, blooms, or loops, and not advanced beyond bars or rods, and band, hoop, and aheet iron, not thinner than number eighteen wire-gauge, and plute iron not less than one-eighth of an inch in thickness, one dollar and fifty cents per ton; on railroad iron, rerolled, seventy-five cents per ton; on band, hoop, and abeet iron thioner than number eighteen wire-gange, plats iron laws then analigate of an inch is thickness, and cut nails and spikes, two dollars per ton: Provided, That bars, rods, bands, hoops, sheets, plates, nails, and spikes, manufactured from iron upon which the duty of one dollar and fifty cents has been levied and paid, shall be subject only to a duty of fitty cents per ton in addition there-

pound;
On soap, fancy, sceuted, honey, cream, transparent, and all descriptions of toilet and shaving soap, two cents per pound;
On sait, four cents per one hundred pounds;
On policies and preserved fruits, and on all preserved meats, fish, and shell-fish in caus or air-tight packages, five per centum at valorem;
On glue and gelatine of all descriptions in the solid state, live mills per pound;
On glue and cement, made wholly or in part of glue, to be sold in the liquid state, twenty-five cents per gallon;
On patent or enamelled leather, five mills per square foot;
On patent Japanned split, used for dasher leather, four mills per square foot;
On patent or enamelled skriting leather, one and a half cent per square foot;

leatner, four mins per square foot;
On patent or enamelled skirding leather, on
and a balf cent per square foot;
On all sole and rough or harness leathe
made from hides imported east of the Cape of
Good Hope, and all damaged leather, five mill
per pound;

Good Hope, and all damaged leadner, ave initially per pound;
On all other sole or rough leather, hemlock tanned, and harness leather, seven mills per pound;
On all sole or rough leather, tanned in whole or in part with oak, one cent per pound;
On all finished or curried upper leather, made from leather tanned in the interest of the parties disking or currying such leather not previously taxed in the rough, except calf skins, one cent per pound;

livered exclusively for knitted fabrics, or for weaving, when the spinning and weaving for the manufacture of cloth of my hind is carried on separately, shall not be regarded as manu-factures within the meaning of this act; but all fabries of oston, wool, or other material, whether worses, knit, or felled, shall be re-garded as manufactures, and be subject to the duty, as above, of three per centum ad valo-rem;

garded as manufactures, and be subject to the duty, as above, of three per centum ad valorem;

On all diamonds, emeralds, and all other jeweiry, a tax of three per centum ad valorem;

On and after the first day of October, eighteen hundred and sixtytwe) there shall be levied, collected, and paid, a tax of one half of one cent per pound on all cotton held or owned by any person or persons, corporation; or association of persons; and such tax aball be a lien thereon in the possession of any person of persons, corporation, or association of persons, early, or transport the same from the place of its production before said tax shall have been paid, such person or persons, corporation, or association of persons, aball forfeit and pay to the United States don-hie the amount of such tax, is he recovered in any court having jurisdiction thereof: Provided, housewer, That the Dominisology of Indiana, and regulations as he may deem proper for the payment of said tax at places different from that of the production of and cotton: And provided, further. That all cotton can be and and sixty two, and prior thereto, shall be exempt from the tax hereby imponed;

On all manufactures of cotton, wood, silk, worsted, flax, hemp, jute, India-rubber, gutt-percha, wood, willow, glass, pottery-ware, leather, paper, iron, steel, lead, tin, copper, sice, brass, gold, silver, horn, ivory, bone, bristles, wholly or in part, or of other materials, not in this act otherwise previded for, a duty of three per centum ad valorem: Provided, That on all clotts dyed, printed, bleached, manufactured into other fabrics, or otherwise previded for, and provided, that on the state previded for, a duty of three per centum ad valorem: Provided, That on all clotts dyed, printed, bleached, manufactured into other fabrics, or otherwise previded for, a duty of three per centum and valorem: Provided, That on all clotts dyed, printed, bleached, manufactured into other fabrics, or otherwise previded for, a duty of three per centum and valorem: Provided, That on a

als, not in this act otherwise previded for, a duty of three per centum ad valorem: Provided, That on all cloths dyed, printed, blenched, manufactured into other fabrics, or other wise prepared, on which a duty or tax shall have been paid before the same were so dyed, printed, bleached, manufactured, or prepared, the said duty or tax of three per centum shall be assessed only upon the increased value thereof: And provided further. That on all oil-dressed loather, and deer skins, dressed or smoked, manufactured into gloves, mittens, or other articles on which a duty or tax shall have been paid before the same were manufactured, the manufactured into gloves, mittens, or other articles on which a duty or tax shall have been paid before the same were manufactured, the said duty or tax of three per centum shall he sasessed only upon the increased valuation thereof: And provided further. That in estimating the duties upon articles manufactured when removed and sold at any other place than the place of manufacture, there shall be deducted from the gross amount of sales the freight, commission, and expenses of sale actually paid, and the duty shall be assessed and paid upon the net amount after the deduction as aforesaid: And provides further. That printed books, magsaines, pamphiets, newspepers, retiews, and all other similar printed publications; boards, shingles, and all other lumber and timber; staves, hoops, beedings, and timber only partially wrought and unfinished for chairs, tube, palls, snathes, lasts, shovel and fork handles; umbrells stretchers; pig iron, and iron not advanced beyond slabs, blooms, or loops; maps and charts; charcoal; alcohol ma'e or manufactured of spirits or materials upon which the duties imposed by this act shall have been paid; plaster or gypsum; malt; burning fluid; printers ink; flax prepared for textile or felling purpones, until actually woven or fitted into fabrics for consumption; all flour studies; pearl barley and split peas; butter; cheese; consentrated milk; bullion, in the manufactures of silver ware; brick; lime; Roman cement; draining flies; marble; slate; building stone; copper, in ingoto or pigs; and lead, in pigo or bars, shall not be regarded as manufactures within the meaning of this act. Provided, That whenever, by the provisions of iesd, in pigs or bars, shall not be regarded as manufactures within the meaning of this sot. Provided, That whenever, by the provisions of this act, a duty is imposed upon any article removed for consumption or safe, it shall apply only to such articles as are manufactured on or after the first day of August, eighteen hundred and aixty-two, and to such as are manufactured and not removed from the place of manufacture prior to that date.

AUCTION SALES.
Sec. 76. And be if further enoted. That on and after the first day of August, eighteen hundred and sixty-two, there shall be levied, collected, and paid on all sales of real estate, goods, warres, merchandise, articles, or things, at auction, including all sales of stocks, bonds, and other securities, a day of one-state of the collections. shall have amexed thereto a declaration under cath or affirmation, in form and manner as may be prescribed by the Commissioner of Internal Revenue, that the same is true and correct, and shall at the same time, as aforesaid, pay to the collector or deputy collector the amount of duty or tax thereupon, as aforesaid, and in default thereof shall be subject to and pay a penalty of five hundred dollars. In all cases of delinquency in making said list or payment the assessment and collection shall be made in the manner prescribed in the general provisions of this act: Provided, That no duty shall be levied under the provisions of this act: Provided, That no duty shall be levied under the provisions of this section upon any sales by judicial or executive efficers making auction saids by virtue of a judgment or decree of any court, nor to public sales made by executors or administrators.

CARRIAGES, TACHTS, BILLIARD TABLES, AND PLATE.

cutors or administrators.

CARRIAGES, TACHTS, BILLIARD TABLES, AND PLATE.

Sec. 77. And be if further enacted, That from and after the first day of May, eighteen hundred and sixty-two, there shall be levied, collected, and paid, by any person or porsons owning, possessing, or keeping any carriage, yacht, and billiard table, the several duties or sums of money set down in figures against the same respectively, or otherwise specified and set forth in schedule marked A.

Schedule A. CARRIAGES, VACRITS, BILLIARD TABLES, AND PLATI Cannaces, vacuus, Billiand Tables, AND PLATE,
Carriage, gig, chaise, pheton, wagon, buggywagon, carryali, rockaway, or other like carriage, the body of which rests upon springs of
any description, kept for use, and which shall
not be exclusively employed in husbandry or
for the transportation of merchandise, and valued at seventy-five dollars or over, including
the harness used therewith, when drawn by
one horse, one dollar.

ued at seventy-five dollars or over, including the harness used therewith, when drawn by one horse, one dollar.

Carriages of like description drawn by two horses, and any coach, hackney-coach, omnibus, or four-wheel carriage, the body of which rests upon springs of any description, which may be kept for use, for hirs, or for passengers, and which shall not be exclusively employed in husbendry, or for the transportation of merchandise, valued at seventy-five dollars, and not-exceeding two hundred dollars, including the harness used therewith, drawn by two horses or more, two dollars.

Carriages of like description, when valued above two hundred dollars, and not exceeding its hundred dollars, the dollars.

Carriages of like description, valued above two hundred dollars, the dollars.

Pleasure or racing vessels, known as yachts, whether by sail or ateam, under the value of six hundred dollars, five dollars.

Yachts valued above six hundred dollars, and not exceeding one thousand dollars, and not exceeding one thousand dollars.

And for each additional one thousand dollars

value of said yachts, ten dollars. Rilliard-tables kept for use, ten dollars.

Provided, That silver spoons of plate of all-

Provided, That silver apone of plate of aliver, to an amount not exceeding forty ounces, as aforesaid, belonging to any one person, shall be exempt from duty.

RALDGHTMERG CATTLE, HOSS AND SHEET.

Sec. 78. And be if further enacted, That on and after the first day of August, eighteen bundred and sixty-two, there shall be levied, collected, and paid by any person or persons, firms, companies, or agents or employees therefore, the following duties or taxes, that is to assy.

On all horned cattle exceeding eighteen months old, slaughtered for sale, there can be per head.

On all calves and outtle under eighteen months old, slaughtered for sale, the cents per head.

On all-hogs exceeding six months old, slaughtered for mie, when the number thus slaughtered exceeds twenty in any one year, ten cents per head.

On all sheep slaughtered for sale, five cents

of cattle, caives, hogs, and sheep, liable to be taxed under the provisions of this act.

RALLOADS, STEAMBOATS, AND PERRY BOATS.

Soc. 80. And be it jurther enacted. That on and after the first day of August, eighteen hundred and sixty two, any person or persons, froms, companies, or corporations, owning or possessing, or having the care or management of any railroad or railroads upon which steam is used as a propelling power, or of any steamboat or other vessel propelled by steam power shall be subject to and pay a duty of three percentum on the gross smount of all the receipts of such railroad or railroads or steam vessel for the transportation of passengers over and upon the same; and any person or persons, firms, companies, or corporations, owning or resumming, or having the care or management of any ferry-boat, or evened used as a ferry-boat, propelled by steam or horse power, shall be subject to and pay a duty of one and a half percentum upon the gross receipts of such railroad or ferry-boat, respectively; and any person or persons, firms, companies, or corposations, owning, possessing, or having the care or management of any ferry-boat, or evened used as a ferry-boat, propelled by steam or horse power, shall be subject to and pay a duty of one and a half percentum upon the gross receipts of such railroad, steamboats, and ferry-boats, respectively; and any person or persons, firms, companies, or corposations, owning, possessing, or having the care or management of any bridge authorized by law to receive toil for the transit of passengers, beasts, carriages, teams, and freight of any description over such bridge, shall be subject to and pay a duty of three per centum on the gross amount of all their receipts of every description. And the owner, possessor, or person or persons having the care and mangement of any such railroad, etcamboat, terry-boat, or other vessel, or bridge, as aforesaid, shall, within five days after the end of each and every month, commencing as hereinbefore mentioned, make a list or r

owner, possessor, company, or corporation may have his or its place of business, or where any see his or its place of buildness, or where any such railrousd, steamboak, ferry-boak, or bridge is located or belongs, respectively, stating the gross amount of such receipts for the anoth next preceding, which return shall be verified by the oath or affirmation of such owner, possessor, manager, agent, or other proper officer, in the manner and form to be prescribed from films to time by the Commissioner of Internal Reveuce, and shall also, menthly, at the time of making such return, pay to the collector or deputy collector of the district the fill amonat of duties which have accrued on such receipts for the month aforesaid; and in case of neglect or returns for the space of five days after such return, should be made as aforesaid, the assessor or assistant assessor shall proceed to estimate the amount received and the duties payable thereon, as such person, company, or corporations, bank into a such creaming the such control of the senses of the such assessments of the such assessment and the such assessment and the such assessment and the such assessment and the such assessment as such assessment and the such assessment as such person, company, or corporation shall be subject to the inspection of the assessment such and the subject to the inspection of the assessment and the subject to the inspection of the assessment and the subject to the inspection of the assessment in pay the duties as aforesaid when the same have been necertained as aforesaid for the space of the days after the same shall have been made in the subject to the inspection of the assessment and the provisions here therefor: and in case of neglect or refusal to pay the duties as aforesaid when the same have been necertained as aforesaid for the space of the days after the same shall have been necertained as aforesaid for the space of the days after the same shall have been necertained as aforesaid as a state of the same shall have been necertained as aforesaid as a state of the same have been leaved, by the span of the state of the same hav neck railroad, steamboat, ferry-boat, or bridge a located or belongs, respectively, stating the is located or belongs, respect

possessing, or having the care or management of any railroad company or railroad company or association or individual, or by tion, heing indebted for any sum or sums of money for which bonds or other evidences of indebtedness have been issued, payable to account a statements in said accounts are in all property of the agent in the case of a foreign company, the tidences of the agent in the case of a foreign company, the tidences have been issued at the payable to statements in said accounts are in all property of the agent in the case of a foreign company, the tidences have been issued to be paid, or counts shall be readered to the Commissioner of the statements are not of the counts shall be reduced to the Commissioner of the statements are not of the counts shall be readered to the Commissioner of the expiration of the quarter for which they have been issued to be paid, and all dividends shall be made up, and upon readering such as the expiration of the quarter for which they have been issued to be paid, and all dividends shall be made up, and upon readering such as the expiration of the quarter for which they have been issued to be paid, or counts, with such affidavit, as aforesaid, thereto declared due or payable to stockholders of any

raifroad company, as part of the earnings profits, or gains of said companies, shall be subject to and pay a duty of three per centure on the amount of all such laterest or compone or dividends whenever the same shall be paid; and said raifroad companies or raifroad corporations, or any person or persons owning, possessing, or having the care or management of any raifroad company or raifroad corporation, are hereby authorized and required to deduct and withhold from all payments made to any person, persons, or party, after the first day of July, as aforesaid, on account of any interest or coupons or dividends due and payable as aforesaid, the said duty or sam of three per centure; and the duties deducted as aforesaid, and certified by the president or other proper confiner of said company or corporation, shall be a receipt and discharge, according to the amount thereof, of said raifroad companies or railroad corporations, and the owners, possesors, and agents thereof, on dividends and on bonds or other evidences of their indebtedness, upon which interest or coupons are payable, holden by any person or party whatsoever, and a list or return shall be made and rendered within thirty days after the time fixed when said interest or coupons or dividends become due or payable, and as often as every six months, to the Commissioner of Internal Revenue, which shall contain a true and faithful ac-

have accrued or should accrue, and remainist unaccounted for; and there shall be annexed every such list or return a declaration und oath or affirmation, in manner and form as m be prescribed by the Commissioner of Intern as as or anirmation, in manner and form as may be prescribed by the Commissioner of Internal Revenue, of the president, treasurer, or some proper officer of said railroad company or railroad cofporation, that the same contains a true and faithful account of the duties so withheld and received during the time when it such duties have accrued or should accrue, and not accounted for, and for any default in the making or rendering of such list or reture, with the declaration ancered, as aforery asid, the person or persons ownig, possessing, or having the care or management of such railroad company, or railroad corporation, making such default, shall forfeit, as a penalty, the sum of five hundred dollars; and in case of any default in making or rendering said list, or or any default in the payment of the duty, or any part thereof, accruing or which should accrue, the assessment and collection shall be made according to the general provisions of this set.

AND INNUARNOE COMPANIES.

Sec. 82. And be if further enacted, That on and after the first day of July, eighteen hundred and sixty-two, there shall be levied, collected, and pald by all banks, trust companies, and savings institutions, and by all fire, marine, life, inland, stock, and mutual insurance companies, under whatever state or name to the two according savings institutions, and by all fire, marine, life iniand, stock, and mutual insurance companies under whatever style or name known or called, of the United States or Territories, specially incorporated or existing under general laws, or which may be hereafter moorporated or exist as aforesaid, on all dividends in sorip or money thereafter declared due or paid to stockholders to policy holders, or to depositors as part of the earnings, profits, or gains of said banks, trust companies, savings institutions, or insurance companies, and on all sums added to their surplus or contingent funds, a duty of three per centum: Provided, That the duties upon the dividends of life insurance companies hall not be deemed due, or to be collected until such dividends shall be payable by such companies. And said banks, trust companies, savings institutions, and insurance companies are bereby authorized and required to deduct and withheld forces all reports under trust.

quarterly accounts shall be paid to the Commissioner of Internal Revenus; and for every default in the delivery of such quarterly account, with such affidavit annexed thereto, er in the payment of the amount of the duties due by such quarterly account, the company, or agent, or association, or individual making such default shall forfeit and pay in addition to such duty, the sum of first thousand deliars.

ALARIES AND PAY OF OFFICERS AND PERSONS IN THE SERVICE OF THE UNITED STATES, AND PASSONS IN SEC. 86. And be it further emoted. That on

salamin and pay of officers and persons in the service of the United States, and payons.

Bec. 86. And be it further emoried. That on and after the first day of August, eighteen hundred and aixly-two, there shall be levied, collected, and paid on all salaries of officers, or payments to persons in the civil, military, naval, or other employment or service of the United States, including Senators and Representatives and Delegates in Congress, when exceeding the rate of six hundred dollars per annum, a duty of three per centum on the excess above the said six hundred dollars; and it shall be the duty of all paymeaters, and all disbursing officers, under the Government of the United States, or in the employ thereof when making any payments to officers and persons as aloreald, or upon settling and adjusting the accounts of such officers and persons, to deduct and withhold the aforeasid duty of three per centum, and shall, at the same time, make a certificate stating the name of the officer or person from whom such deduction was made, and the amount thereof, which shall be transmitted to the office of the Commissioner of Internal Revenue, and entered as part of the internal duties; and the pay-rell, receipts, or account of officers or persons paying such duty, as aforeald, shall be made to exhibit the fact of such payment.

Bec. 81. And be it further enacted. That for every passport issued from the office of the Secretary of State, after the thirtieth day of Jane, eighteen bundred and sixty two, there shall be paid the sum of three dollars; which amount may be paid to any collector appointed under this act, and his receipt therefor shall be forwarded with the application for such passports in the manner hereinbefore provided, and a like amount shall be paid for every passports in the manner hereinbefore provided, and a like amount shall be paid for every passports in the manner hereinbefore provided, and a like amount shall be paid for every passports in the manner hereinbefore to the finited States, who shall accou

for to the treasury.

ADVERTISEMENTS.

Sec. 88. And be it further endeted, That ou and after the first day of August, eighteen bundred and sixty-two, there shall be levied, collected, and paid by any person or persons, firm, or company, publishing any newspaper, magasine, review, or other literary, scientific, or news publication, issued periodically, on the gross receipts for all advertisements, or all matters for the insertion of which in said newspaper or other publication, as aforesaid, or in extras, supplements, sheets, or fiy-leaves accompanying the same, pay is required or received, a dutty of three per centum, and the person or persons, firm or company, owning, possessing, or having the care or management of any and every such newspaper or other publication, as aforesaid, shall make a list or return quarterly, commencing as here tofore mentioned, containing the gross amount of receipts as aloresaid, and the amount of duties which have account thereon and render signature of said bank, trust company, saving institution, or insurance company, respectively, that the same contains a true and faithful and pays in addition thereto, a say default in the delivery of such list or return, with such declaration annexed, the bank, trust company, savings institution, or insurance to company savings institution, or insurance to making such default shall forfeit, as a penalty, the sum of five hundred dollars.

Bec. 83. And be it further enacted. That any person or person owning or possessing, or person or persons having the care or management of any railroad company or railroad corporation, bank, trust company, savings institution, or insurance to management of said mewapapers and pays in the saving the care or management of said newspapers or publications, as aforesaid, said owners, possessors, or person or persons having the care or management of said newspapers or publications, as aforesaid, said owners, possessors, or person or persons having the care or management does not the person or persons having the care or management of said newspapers or publications, as aforesaid, said owners, possessors, or person or persons having the care or management of said newspapers or publications, and in case of management of said newspapers or publications, and in case of management of said newspapers or publication, and in case or management of said newspapers or publication, and in case of management of said newspapers or publication, and in case of management of said newspapers or persons having the care or management of said newspapers or publication, and in case of management of said newspapers or persons having the care or management of said newspapers or publication, and in case of or any sum fraudulently unaccounted for; and all provisions in this said nor interest of said true the provisions in this said nor interest of said true the said to manageme from all taxes for advertisements.

[ACT TO BE CONTINUED.]

NEW BOATS-BEW CARS. FOR BOSTON, NEW CONDON, NORWICH, and WORCESTER.

PAILT, (Sundays Excepted,) At 5 O'clock, P. M., FROM PIER 39 N M. FOOT OF VESTET STREET.

The new and magnificent steamer CiTY OF Hon TOS, Wm. Wilcok, commander, from New York-Tuesdays, Thursdays, and Saturdays; and fron New London — Mondays, Wednesdays, and Fri

The new and magnificent steamer CITY 119 R to The new and magnificent steamer CITY 119 R to CARK, Thomas G. Jewett, commander, trom New Ork, Mandays, Welmandays, and Fridays; from the London — Tuesdays, Thursdays, and datus

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